



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KELLY HAYDEN of
(Person responsible for accounts)

_____, FONTANA MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FONTANA MUNICIPAL WATER UTILITY**Utility Address:** HIGHWAY 67

P.O. BOX 313

FONTANA, WI 53125

When was utility organized? 1/1/1949**Report any change in name:****Effective Date:****Utility Web Site:** www.villageoffontana.com

Utility employee in charge of correspondence concerning this report:

Name: KELLY HAYDEN**Title:** VILLAGE ADMINISTRATOR**Office Address:**

HIGHWAY 67

P.O. BOX 313

FONTANA, WI 53125

Telephone: (262) 275 - 6137**Fax Number:** (262) 275 - 8088**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: ARTHUR C. TILLMAN**Title:** CPA**Office Address:** DEIGNAN & ASSOCIATES, S.C.

326 CENTER STREET

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281**Fax Number:** (262) 248 - 6088**E-mail Address:** atillman@deignanpcpa.com

President, chairman, or head of utility commission/board or committee:

Name: TOM WHOWELL**Title:** PRESIDENT**Office Address:**

P.O. BOX 222

FONTANA, WI 53125

Telephone: (262) 275 - 6151**Fax Number:** (262) 275 - 8088**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: DEIGNAN & ASSOCIATES
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281**Fax Number:** (262) 248 - 6088**E-mail Address:** atillman@deignanpcpa.com**Date of most recent audit report:** 12/31/2002**Period covered by most recent audit:** JANUARY 1, 2002 THROUGH DECEMBER 31, 20

Names and titles of utility management including manager or superintendent:

Name: CRAIG WORKMAN**Title:** SUPERINTENDENT PUBLIC WORKS**Office Address:**

300 WILD DUCK RD
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 3481**Fax Number:** (262) 275 - 5120**E-mail Address:**

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

MR BRUCE ADREANI
MR MARK KENNEDY
MR BILL REICHOLD
MR RICK ROSENOW
MR BOB STEWART
MR JOHN TIERNEY
MR TOM WHOWELL, CHAIRMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	731,182	691,667	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	432,476	304,006	2
Depreciation Expense (403)	160,166	152,632	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	88,821	85,862	5
Total Operating Expenses	681,463	542,500	
Net Operating Income	49,719	149,167	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,719	149,167	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,640	450	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,640	450	
Total Income	51,359	149,617	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	51,359	149,617	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,802	2,277	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	78,029	108,065	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	80,831	110,342	
Net Income	(29,472)	39,275	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	533,722	519,447	20
Balance Transferred from Income (433)	(29,472)	39,275	21
Miscellaneous Credits to Surplus (434)	75,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	25,000	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	579,250	533,722	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	1,640	5
Total (Acct. 419):	1,640	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TRANSFER RESERVE	75,000	9
Total (Acct. 434):	75,000	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	731,182	0	0	0	731,182	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	731,182	0	0	0	731,182	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	139,101		139,101	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	139,101	0	139,101	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,464,088	6,231,081	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,305,266	1,164,986	2
Net Utility Plant	5,158,822	5,066,095	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	568	568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	568	568	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	568	568	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,296	58,818	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	121,086	160,272	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,025	0	14
Materials and Supplies (150)	20,669	20,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	205,076	239,759	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,198	17,275	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,198	17,275	
Total Assets and Other Debits	5,383,664	5,323,697	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	664,401	664,401	21
Appropriated Earned Surplus (215)		75,000	22
Unappropriated Earned Surplus (216)	579,250	533,722	23
Total Proprietary Capital	1,243,651	1,273,123	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	2,383,111	2,322,927	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,383,111	2,322,927	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,714	21,265	28
Payables to Municipality (233)	583,422	593,315	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,477	19,415	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	631,613	633,995	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	12,041	5,604	36
Total Deferred Credits	12,041	5,604	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,113,248	1,088,048	41
Total Liabilities and Other Credits	5,383,664	5,323,697	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,464,088	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,464,088	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,305,266	0	0	0	10
Total Accumulated Provision	1,305,266	0	0	0	
Net Utility Plant	5,158,822	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,164,986				1,164,986	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	160,166				160,166	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,409				5,409	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	165,575	0	0	0	165,575	13
Debits during year						14
Book cost of plant retired	25,295				25,295	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,295	0	0	0	25,295	19
Balance End of Year	1,305,266	0	0	0	1,305,266	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND NOT IN USE	568			568	2
Total Nonutility Property (121)	568	0	0	568	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	568	0	0	568	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	20,669	20,669	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	20,669	20,669	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 BOND ISSUE	1,555	428	7,778	1
1999 BOND ISSUE	722	428	7,220	2
2002 BOND ISSUE	525	428	4,200	3
Total			19,198	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	664,401	1
Changes during year (explain):		2
Balance end of year	664,401	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GO BONDS	07/27/1999	10/01/2012	5.10%	608,465	1
1999 GO BONDS	10/08/1999	05/01/2018	2.64%	1,392,996	2
1999 GO NOTE LOC	07/06/1999	08/01/2008	5.20%	0	3
2001 GO BONDS	02/05/2001	02/20/2011	4.80%	0	4
2002 REFUNDING BONDS	06/01/2002	09/01/2011	2.15%	381,650	5
1992 REFUNDING BONDS	11/05/1992	10/01/2002	4.00%	0	6
Total for Account 223				2,383,111	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	88,821	2
Charged electric department expense		3
Charged sewer department expense	1,177	4
Other (explain):		
NONE		5
Total Accruals and other credits	89,998	
Taxes paid during year:		
County, state and local taxes	78,893	6
Social Security taxes	10,371	7
PSC Remainder Assessment	734	8
Other (explain):		
NONE		9
Total payments and other debits	89,998	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
DUE TO GENERAL FUND	0			0	2
1992 REFUNDING	21	21	42	0	3
1999 GO BOND	6,383	37,436	37,690	6,129	4
1998 GO NOTE	3,453	(1,553)	1,900	0	5
1999 GO BONDS	7,958	31,157	31,831	7,284	6
2002 REFUNDING		8,913	2,849	6,064	7
2001 GO BONDS	1,600	2,055	3,655	0	8
Subtotal	19,415	78,029	77,967	19,477	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	19,415	78,029	77,967	19,477	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,088,048	0	0	0	0	1,088,048	1
Add credits during year:							
For Services	25,200					25,200	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,113,248	0	0	0	0	1,113,248	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	121,086	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	121,086	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	7,025	12
Total (Acct. 145):	7,025	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
SEE FOOTNOTE	583,422	16
Total (Acct. 233):	583,422	
Other Deferred Credits (253):		
DEFERRED EMPLOYEE FRINGE BENEFITS	12,041	17
Total (Acct. 253):	12,041	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,347,584	0	0	0	6,347,584	1
Materials and Supplies	20,669	0	0	0	20,669	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,235,126	0	0	0	1,235,126	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,100,648	0	0	0	1,100,648	6
Other (specify):					0	7
Average Net Rate Base	4,032,479	0	0	0	4,032,479	
Net Operating Income	49,719	0	0	0	49,719	8
Net Operating Income as a percent of						
Average Net Rate Base	1.23%	N/A	N/A	N/A	1.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	664,401	1
Appropriated Earned Surplus	37,500	2
Unappropriated Earned Surplus	556,486	3
Other (Specify):		4
Total Average Proprietary Capital	1,258,387	
Net Income		
Net Income	(29,472)	5
Percent Return on Proprietary Capital	-2.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

The 1998 note was paid off early in 2002; therefore the expected accrued interest was never realized causing a negative calculation for interest accrued during the year.

Balance Sheet End-of-Year Account Balances (Page F-19)

Fontana Municipal Water Utility uses account 233 "Payables to Municipality" as a clearing account for all items paid by the Municipality for the Utility. The Utility is currently repaying the Municipality this advance over a ten year period at an interest rate of 5.50%.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 16, 2003

Resent Jan 6, 2004 to Ms. Phyllis Smith, PO Box 200

Ms. Kelly Hayden, Village Administrator
Fontana Municipal Water Utility
P.O. Box 313
Fontana, WI 53125-0313

2002 Analytical Review DWCCA-2020-ELE

Dear Ms. Hayden:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-19, an amount is reported in Account 233 and the footnote indicates it is an advance payable over 10 years. Account 233 is for amounts to be settled in the current year. This amount should be reclassified to Account 223, Advances from Municipality.
2. On Page W-8, \$351,496 is reported in Account 332, Water Treatment Equipment. However, on Page W-14, no corresponding water treatment statistics are provided. Please complete the water treatment statistics in the 2003 annual report.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	717,263	1
Total Sales of Water	717,263	
Other Operating Revenues		
Forfeited Discounts (470)	6,654	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,265	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,919	
Total Operating Revenues	731,182	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	37,159	8
Pumping Expenses (620-625)	53,805	9
Water Treatment Expenses (630-635)	16,880	10
Transmission and Distribution Expenses (640-655)	183,382	11
Customer Accounts Expenses (901-904)	30,306	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,944	14
Total Operation and Maintenance Expenses	432,476	
Other Operating Expenses		
Depreciation Expense (403)	160,166	15
Amortization Expense (404-407)		16
Taxes (408)	88,821	17
Total Other Operating Expenses	248,987	
Total Operating Expenses	681,463	
NET OPERATING INCOME	49,719	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	421	215	1
Commercial	1	80	155	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	501	370	
Metered Sales to General Customers (461)				
Residential	1,955	80,118	309,033	4
Commercial	80	82,116	196,870	5
Industrial				6
Total Metered Sales to General Customers (461)	2,035	162,234	505,903	
Private Fire Protection Service (462)	1		126	7
Public Fire Protection Service (463)	1		201,429	8
Other Sales to Public Authorities (464)	12	3,397	9,435	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,052	166,132	717,263	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	201,429	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	201,429	
Forfeited Discounts (470):		
Customer late payment charges	6,654	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,654	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,047	10
Other (specify):		
MISCELLANEOUS REVENUE	218	11
Total Other Water Revenues (474)	7,265	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	17,743	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	19,416	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	37,159	
PUMPING EXPENSES		
Operation Labor (620)	9,521	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,204	7
Operation Supplies and Expenses (623)	7,080	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	53,805	
WATER TREATMENT EXPENSES		
Operation Labor (630)	66	10
Chemicals (631)	16,524	11
Operation Supplies and Expenses (632)	290	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,880	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,012	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	70,748	16
Maintenance of Mains (651)	44,329	17
Maintenance of Services (652)	7,716	18
Maintenance of Meters (653)	32,587	19
Maintenance of Hydrants (654)	9,657	20
Maintenance of Other Plant (655)	2,333	21
Total Transmission and Distribution Expenses	183,382	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,001	22
Accounting and Collecting Labor (902)	19,374	23
Supplies and Expenses (903)	5,931	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	30,306	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,660	27
Office Supplies and Expenses (921)	3,623	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	32,816	30
Property Insurance (924)	9,355	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	42,281	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	710	35
Transportation Expenses (933)	1,380	36
Maintenance of General Plant (935)	3,119	37
Total Administrative and General Expenses	110,944	
Total Operation and Maintenance Expenses	432,476	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		78,893	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,177	2
Net property tax equivalent		77,716	
Social Security		10,371	3
PSC Remainder Assessment		734	4
Other (specify): NONE			5
Total tax expense		88,821	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222790				3
County tax rate	mills		5.582530				4
Local tax rate	mills		3.710450				5
School tax rate	mills		9.711440				6
Voc. school tax rate	mills		1.732830				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.960040				10
Less: state credit	mills		1.517526				11
Net tax rate	mills		19.442514				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.710450				14
Combined School Tax Rate	mills		11.444270				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.154720				17
Total Tax Rate	mills		20.960040				18
Ratio of Local and School Tax to Total	dec.		0.723029				19
Total tax net of state credit	mills		19.442514				20
Net Local and School Tax Rate	mills		14.057504				21
Utility Plant, Jan. 1	\$	6,231,081	6,231,081				22
Materials & Supplies	\$	20,669	20,669				23
Subtotal	\$	6,251,750	6,251,750				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,251,750	6,251,750				26
Assessment Ratio	dec.		0.897700				27
Assessed Value	\$	5,612,196	5,612,196				28
Net Local & School Rate	mills		14.057504				29
Tax Equiv. Computed for Current Year	\$	78,893	78,893				30
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	78,893					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	66,195		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	797,268		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	863,463	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	922,164	15,000	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	433,899		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,090		20
Total Pumping Plant	1,371,153	15,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	349,946		22
Water Treatment Equipment (332)	351,496		23
Total Water Treatment Plant	701,442	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,649		24
Structures and Improvements (341)	22,572		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			66,195	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			797,268	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	863,463	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			937,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			433,899	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,090	20
Total Pumping Plant	0	0	1,386,153	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			349,946	22
Water Treatment Equipment (332)			351,496	23
Total Water Treatment Plant	0	0	701,442	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,649	24
Structures and Improvements (341)			22,572	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	530,371	9,200	26
Transmission and Distribution Mains (343)	1,893,578	135,753	27
Fire Mains (344)	13,845		28
Services (345)	260,579	27,081	29
Meters (346)	186,499	34,047	30
Hydrants (348)	206,666		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,116,759	206,081	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	30,633		34
Office Furniture and Equipment (391)	15,450	9,124	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	53,794	28,097	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,331		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	112		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,944		44
Other Tangible Property (399)	0		45
Total General Plant	178,264	37,221	
Total utility plant in service directly assignable	6,231,081	258,302	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,231,081	258,302	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			539,571	26
Transmission and Distribution Mains (343)	11,600		2,017,731	27
Fire Mains (344)			13,845	28
Services (345)			287,660	29
Meters (346)	13,695		206,851	30
Hydrants (348)			206,666	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	25,295	0	3,297,545	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			30,633	34
Office Furniture and Equipment (391)			24,574	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			81,891	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			2,331	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			112	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			75,944	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	215,485	
Total utility plant in service directly assignable	25,295	0	6,464,088	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	25,295	0	6,464,088	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,825	19,825	1
February			14,187	14,187	2
March			15,413	15,413	3
April			14,978	14,978	4
May			18,414	18,414	5
June			21,062	21,062	6
July			32,638	32,638	7
August			24,709	24,709	8
September			21,361	21,361	9
October			23,008	23,008	10
November			18,188	18,188	11
December			14,073	14,073	12
Total annual pumpage	0	0	237,856	237,856	
Less: Water sold				166,132	13
Volume pumped but not sold				71,724	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				895	16
Volume related to equipment/system malfunction				15,853	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,748	19
Volume pumped but unaccounted for				54,976	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				668	23
Date of maximum: 9/18/2002					24
Cause of maximum:					25
Hot Day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				65	26
Date of minimum: 1/29/2002					27
Total KWH used for pumping for the year				454,091	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1	#1	189	12	250	Yes	1
#2	#2	130	12	500	No	2
#3	#3	130	24	720	Yes	3
#4	#4	1,600	12	750	No	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY 3	BOOSTER #2	BOOSTER #3	1
Location	WELL #3	STEARNS DR	BORCKLEY CT	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	CRANE DEMING	5
Year Installed	1990	1991	1994	6
Type	OTHER	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1	200	550	8
Pump Motor or Standby Engine Mfr	WAUKESHA GAS	FAIRBANKS	MARATHON ELEC	9
Year Installed	1990	1991	1994	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	100	7	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	BOOSTER #5	WELL #1	14
Location	MAYFLOWER	MAYFLOWER	1	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	CRANE DEMING	LAYNE	18
Year Installed	1999	1999	1991	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	400	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	TM TURBINE	22
Year Installed	1999	1999	1991	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	60	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #2	WELL #4	1
Location	2	MAYFLOWER	2
Purpose	P	P	3
Destination	R T	R T	4
Pump Manufacturer	LAYNE NW	SUBMERSIBLE	5
Year Installed	1997	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	448	750	8
Pump Motor or Standby Engine Mfr	LAYNE NW	BYRON JACKSON	10
Year Installed	1987	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1967	1988	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	110	110	9 10
Total capacity in gallons (actual)	200,000	960,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,024	0	0	0	14,024	1
M	D	6.000	57,182	0	0	0	57,182	2
P	D	6.000	772	0	0	0	772	3
M	D	8.000	28,509	1,450	800	0	29,159	4
P	D	8.000	14,000	0	0	0	14,000	5
M	D	10.000	14,194	0	0	0	14,194	6
M	S	10.000	1,500	0	0	0	1,500	7
M	T	12.000	1,203	0	0	0	1,203	8
P	D	12.000	9,465	0	0	0	9,465	9
M	D	24.000	47	0	0	0	47	10
Total Within Municipality			140,896	1,450	800	0	141,546	
Total Utility			140,896	1,450	800	0	141,546	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,198	0	0	0	1,198	36	1
M	1.000	199	31	0	0	230	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	9	0	0	0	9		5
M	4.000	6	0	0	0	6		6
Total Utility		1,443	31	0	0	1,474	42	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,822	215	280	(3)	1,754	46	1
0.750	280	0	16	0	264	0	2
1.000	54	0	0	2	56	0	3
1.500	27	0	0	1	28	0	4
2.000	9	0	0	0	9	0	5
3.000	3	0	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	2,198	215	296	0	2,117	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,677	39	0	5	0	33	1,754	1
0.750	247	1	0	0	0	16	264	2
1.000	40	8	0	3	0	5	56	3
1.500	5	20	0	2	0	1	28	4
2.000	3	4	0	2	0	0	9	5
3.000	0	3	0	0	0	0	3	6
4.000	0	3	0	0	0	0	3	7
Total:	1,972	78	0	12	0	55	2,117	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	331				331	2
Total Fire Hydrants	331	0	0	0	331	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	344
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The increases in account Chemicals (631) is a result of Well #4 being ready for operation in 2002 where water treatment expenses are being incurred as they chlorinate the water.

The decrease in account Operation Supplies and Expenses (632) is due to expenses in 2001 to ready Well #4 for use, which in turn were not needed in 2002.

The increase in Maintenance of Distribution Reservoirs and Standpipes (650) was due to repainting of the water towers in 2002.

The increase in Outside Services Employed (923) was due to an interim treasurer being used in the beginning of 2002.

The increase in Operation Supplies and Expenses was due to trees being placed around Well #4 and also continued testing of Well #4.

The increase in Maintenance of Mains (651) was due to numerous water main breaks during 2002.

The increase in Accounting and Collecting Labor(902) was due to another position being allocated to water labor.

The decreases in the following accounts was due to the changeover of the Treasurer function and the different allocation methods used:

The increase in maintenance of meters (653) was due to a large increase of meter supplies purchased in 2002.

Maintenance of General Plant (935)

Maintenance of Other Plant (655)

Maintenance of Hydrants (654)

Water Mains (Page W-15)

Main additions were financed by proceeds of a borrowing.

Water Services (Page W-16)

Services added during the year were financed by residential customers.

Meters (Page W-17)

The 2" meters reproted in residential are for condo associations which supply more than one customer.

The adjustments to meters are to reclassify meters reported incorrectly the proir year.
